and incurred by any person or persons interested in said property over, through and by which the said street or alley, square, park, play ground, drain, sewer or water-course is to be opened, closed, extended, widened, graded or improved, and also to estimate the benefits that may accrue therefrom to any such property over, through and by which the said street or alley. square, park, play ground, drain, sewer or water-course is to be opened, closed, extended, widened, graded or improved or any property adjacent thereto, or any other property injured or benefited by said street, alley, square, park, play ground, drain, sewer or water-course; they shall give at least ten days' notice in one or more newspapers published in Caroline County and also by written or printed notice mailed to the last known post-office address of the owner or owners of said property, of their purpose to lay out, open, extend, close up, widen, straighten, grade or improve the street or alley, square, park, play ground, drain, sewer or water-course so directed to be laid out, opened, extended, closed up, widened, straightened, graded or improved, and of the day, hour and place of meeting for the said purposes; and they shall meet at the time and place mentioned in said notice given by them, and proceed to exercise the power and perform the duties assigned to and required of them, and to ascertain whether any and what amount in value of damages will be caused thereby, for which the owner or occupant of any right or interest in any ground or improvement ought to be compensated over and above the amount in value of benefit which will thereby accrue to such owner or occupant thereof, and ascertain what amount in value of benefit will thereby accrue to any lot or parcel of land by or through which the same may pass or improvements be made, or any other property, or to the owner or occupant thereof, which the said lot or parcel of land, or the owner or occupant thereof ought to pay. They shall locate boundaries and prepare an explanatory map giving description of the street or alley opened, closed, extended, widened, straightened or improved, with each separate lot or parcel of land deemed to have sustained damages or received benefits, and they shall within twenty days return to the Mayor and Council of Federalsburg such map, together with the amount of damages awarded to such owner or occupants and the amount of benefits assessed to any lot or parcel of ground, or the owners thereof, together with a certificate of their qualifications, which may be ratified, or rejected or altered and amended, in whole or in part by said Mayor and Council of Federalsburg; provided that the Mayor